



POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST
AND REVOCATION OF PRIOR POWERS

Honorable Commissioner of
Patent and Trademarks
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

As Assignee of record of the entire right, title, and interest, the undersigned corporation **SAMSUNG ELECTRONICS CO., LTD.**, having a place of business at 416, Maetan-dong, Yeongtong-gu, Suwon-si, Gyeonggi-do, 443-742, Republic of Korea, hereby revokes all previous powers of attorney and appoints the attorneys and/or agents of **Staas & Halsey LLP**, under USPTO Customer No. 21171, to prosecute and transact all business in the U.S. Patent and Trademark Office for the following listed patent applications:

Docket No.	Serial No.	Filing Date	Recordation Date	Reel	Frame
1901.1335	11/072,492	3/7/2005	3/7/2005	16361	11
1901.1336	11/059,354	2/17/2005	2/17/2005	16286	674
1901.1337	11/066,428	2/28/2005	2/28/2005	16336	222
1901.1338	11/120,983	5/4/2005	5/4/2005	16533	752
1901.1339	11/100,416	4/7/2005	4/7/2005	16451	594
1901.1340	11/125,076	5/10/2005	5/10/2005	16545	817
1901.1341	11/401,223	4/11/2006	4/11/2006	17782	757
1901.1362	10/717,621	11/21/2003	2/11/2003	13753	110
1901.1363	10/366,348	2/14/2003	2/14/2003	13777	363
1901.1364	11/020,223	12/27/2004	12/27/2004	16125	551
1901.1365D	11/717,197	3/13/2007	1/17/2003	13679	587
1901.1366	10/305,070	11/27/2002	1/17/2003	14225	100
1901.1367	10/305,123	11/27/2002	2/11/2003	13753	110
1905.1016	11/336,837	1/23/2006	1/23/2006	17503	223
1905.1017	11/353,955	2/15/2006	3/22/2006	17715	344
1907.1268	11/761,875	6/12/2007	6/13/2007	1945.3	408
1907.1269	11/768,412	6/26/2007	9/12/2007	19841	605
1907.1270	11/762,128	6/13/2007	6/13/2007	19453	396
1907.1271	11/770,835	6/29/2007	6/27/2007	19528	73
1907.1272	11/873,042	10/16/2007	4/4/2008	20789	704
1907.1273	11/782,294	7/24/2007	7/25/2007	19646	601
1907.1274	11/872,280	10/15/2007	12/27/2007	20331	807
1907.1275	11/829,303	7/27/2007	7/27/2007	19669	592
1907.1276	11/924,917	10/26/2007	10/29/2007	20058	982
1907.1277	11/873,014	10/16/2007	10/17/2007	20013	376
1907.1278	11/837,894	8/13/2007	8/15/2007	19732	470
1907.1279	11/837,879	8/13/2007	8/15/2007	19732	794
1907.1280	11/946,203	11/28/2007	11/29/2007	20209	315
1907.1281	11/939,210	11/13/2007	11/14/2007	20149	80
1907.1282	11/830,234	7/30/2007	7/31/2007	19675	402
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Docket No.	Serial No.	Filing Date	Recordation Date	Reel	Frame
1911.1187	11/581,401	10/17/2006	10/17/2006	18426	718
1911.1188	11/591,461	11/2/2006	10/2/2006	18502	594
1911.1189	11/652,051	1/11/2007	1/11/2007	18798	637
1911.1190	11/923,971	10/25/2007	10/26/2007	20053	21
1911.1191	11/968,887	1/3/2008	1/4/2008	20350	370
1911.1192	11/877,884	10/24/2007	10/25/2007	20049	679
1911.1193	11/968,892	1/3/2008	1/4/2008	20350	368
1911.1194	12/017,395	1/22/2008	1/23/2008	20428	986
1911.1195	11/966,218	12/28/2007	1/3/2008	20341	182
1911.1197	12/029,016	2/11/2008	2/13/2008	20538	860
1911.1198	12/037,251	2/26/2008	2/29/2008	20615	449
1911.1199	12/045,799	3/11/2008	3/14/2008	20677	718
1911.1200	12/056,793	3/27/2008	3/31/2008	20792	134
1911.1201	12/047,541	3/13/2008	3/14/2008	20677	723
1911.1202	12/056,841	3/27/2008	3/31/2008	20756	898
1911.1203	12/103,898	4/16/2008	4/18/2008	20854	359
1911.1204	12/061,921	4/3/2008	4/8/2008	20790	164
1911.1205	12/166,676	7/2/2008	7/8/2008	21251	656
1911.1206	12/035,583	2/22/2008	2/26/2008	20589	18
1911.1207	12/058,919	3/31/2008	4/8/2008	20792	106
1911.1208	12/178,935	7/24/2008	7/25/2008	21323	63
1911.1209	12/178,103	7/23/2008	7/25/2008	21323	78
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1901.1360	10/747,228	12/30/2003	12/30/2003	14856	403
1901.1359	10/931,132	9/1/2004	9/1/2004	15763	324
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1901.1345	10/735,894	12/16/2003	5/24/2004	15364	95
1901.1346	10/388,749	3/17/2003	5/22/2003	14094	590
1901.1347D	11/524,316	9/21/2006	3/26/2003	13893	927
1901.1348	10/305,065	11/27/2002	1/22/2003	14169	443
1901.1349	11/390,337	3/28/2006	1/16/2003	13666	707
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1901.1352	11/302,150	12/14/2005	12/14/2005	17371	98
1901.1353	11/882,869	8/6/2007	8/6/2007	19719	796
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1907.1285	11/340,693	1/27/2006	1/27/2006	17515	893
1907.1286	11/330,343	1/12/2006	1/12/2006	17473	676
1907.1287	10/704,597	11/12/2003	11/12/2003	14702	473
1907.1288	10/701,494	11/6/2003	11/6/2003	14685	682
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Docket No.	Serial No.	Filing Date	Recordation Date	Reel	Frame
1901.1356	11/785,565	4/18/2007	11/23/2009	10396	163
1907.1291C	11/639,147	12/15/2006	12/22/1998	9671	253
1905.1019	10/373,735	2/27/2003	2/27/2003	13830	121
1905.1019D	11/655,915	1/22/2007	2/27/2003	13830	121

All correspondence and telephone communication should be directed to:

STAAS & HALSEY LLP
 1201 New York Avenue, N.W., 7th Floor
 Washington, D.C. 20005
 Telephone: (202) 434-1500
 Facsimile: (202) 434-1501

USPTO Customer No. 21171

ASSIGNEE CERTIFICATION

The undersigned Assignee further states that the registered attorneys and/or agents, identified in the new power of attorney above, are empowered and authorized to sign the statement(s) and certification(s) under 37 C.F.R. § 3.73(b) on behalf of the Assignee. Attached to this power is/are "CERTIFICATE(S) UNDER 37 C.F.R. §3.73(b)".

Date: 5/18/2009
 Month-Day-Year Format

Signature: Kyung-Won Kim

Name: Dr. Kyung-Won Kim

Title: Group Leader
 Intellectual Property Prosecution Group
 Samsung Electronics Co.
 (Samsung Advanced Institute of Technology)



Attorney Docket No. 1901.1345

STATEMENT UNDER 37 CFR 3.73(b)

Applicant/Patent Owner: Jung-hoe KIM et al.

Application No./Patent No.: 10/735,894 Filed/Issue Date: 12/16/2003

Entitled: METHOD AND APPARATUS FOR ENCODING/DECODING AUDIO DATA WITH SCALABILITY

SAMSUNG ELECTRONICS CO., LTD. a corporation

(Name of Assignee) (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)

states that it is:

1. the assignee of the entire right, title, and interest; or
2. an assignee of an undivided part interest

in the patent application/patent identified above by virtue of either:

A. An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the Patent and Trademark Office at Reel , Frame , or for which a copy thereof is attached.

OR

B. A chain of title from the inventor(s) of the patent application/patent identified above, to the current assignee as shown below:

1. From: Jung-hoe KIM et al. To: SAMSUNG ELECTRONICS CO., LTD.

The document was recorded in the Patent and Trademark Office at Reel 15364, Frame 95, or for which a copy thereof is attached.

2. From: _____ To: _____

The document was recorded in the Patent and Trademark Office at Reel , Frame , or for which a copy thereof is attached.

3. From: _____ To: _____

The document was recorded in the Patent and Trademark Office at Reel , Frame , or for which a copy thereof is attached.

Additional documents in the chain of title are listed on a supplemental sheet.

Copies of assignments or other documents in the chain of title are attached.

[NOTE: A separate copy (i.e., the original assignment document or a true copy of the original document) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the PTO. See MPEP 302-302.8]

The undersigned (whose title is supplied below) is empowered to sign this statement on behalf of the assignee.

June 25, 2009

Date

Signature

Gene M. Garner, II; Reg. No. 34,172

Typed or printed name

Partner, STAAS & HALSEY

Title